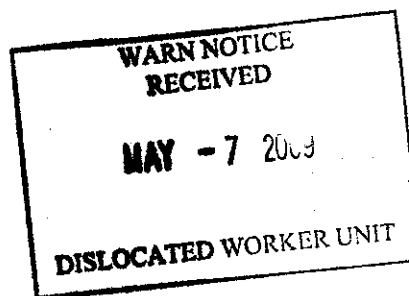


BY U.S. MAIL

May 4, 2009

Ms. Jennifer Long
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, IN 46204



Re: Guardian Automotive Products, Inc.
Mass Layoff at Ligonier, IN Plant

Dear Ms. Long:

Please be advised that the Guardian Automotive Products, Inc. plant located at 806 West U.S. 6, Ligonier, IN 46767 will be experiencing a mass layoff beginning as soon as May 8, 2009 that will last for approximately twelve (12) weeks. We are providing less than 60 days notice due to the unforeseeable business circumstance of the April 23, 2009 announcement by General Motors Corp. that they are shutting down their U.S. plants for nine (9) weeks beginning as soon as May 4, 2009 and the April 30, 2009 Chrysler bankruptcy filing. General Motors and Chrysler are both a major customers of our Ligonier Plant.

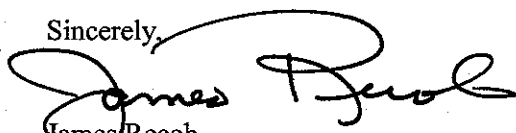
As part of that mass layoff, the company anticipates the layoff of approximately 133 employees (full-time) in the following job categories:

1. Production workers;
2. Shipping/receiving clerks;
3. Quality control;
4. Maintenance;
5. Management.

The date of the first layoffs associated with the mass layoff is somewhat in flux due to customer requirements, the closure of General Motors Plants, and the uncertainty of Chrysler business and other issues, but is expected to begin approximately May 8, 2009. It is anticipated that employees in all of the above-mentioned job categories will be laid off between May 8, 2009 and July 24, 2009. Most of the layoffs will be temporary, however some will be permanent. At this time, we are not sure how many will be permanent due to the Chrysler bankruptcy filing. As soon as we are able to determine our business needs, we will immediately notify the employees who will be affected permanently. None of the affected employees are unionized or subject to the terms of a collective bargaining agreement. No bumping rights apply.

In the event that you have questions regarding the mass layoff or if you need more detailed information about the names of affected employees and their job classifications, please contact the undersigned at 260-894-7750.

Sincerely,


James Recob
Plant Manager